

**UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Etsunori Fugita Confirmation No.: 2786  
Application Serial No.: 10/520,458 : Art Unit: 3636  
Filing Date: May 23, 2005 : Examiner: E.P. Garrett  
For: SEAT STRUCTURE

May 8, 2007

Mail Stop: *Amendment*  
Commissioner For Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT**

SIR:

In response to the Office Action dated February 8, 2007, please amend the above application as set forth below.

**Amendments to the Specification** are reflected beginning on page 2 of this paper.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 6 of this paper.

**Remarks/Arguments** begin on page 11 of this paper.